

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES of AMERICA

v.

CHARLES ADAMS,

Defendant.

**Criminal No.
09-40027-FDS**

**MEMORANDUM AND ORDER ON DEFENDANT’S MOTION TO DECLARE
COURT-ORDERED RESTITUTION IS A DEBT OWED TO IRS**

SAYLOR, J.

Defendant Charles Adams was convicted in this Court of criminal tax offenses, for which he was sentenced in September 2012. Among other things, he was ordered to make restitution to the IRS in the amount of \$400,001 for unpaid taxes. Although the Court’s restitution order waived interest on the amount, the IRS has assessed civil tax penalties and interest on the unpaid taxes.

Defendant has moved for a “determination that This Court’s ordered restitution is owed to the IRS so that [he] may engage in an ‘offer and compromise’ with them,” and that the “determination include language stating This Court has no objection to [his] entering into an ‘Offer and Compromise’ with the IRS to extinguish this debt.” (Dkt. No. 736 at 2).

This Court has no authority to order the IRS to compromise a tax liability or to object to such a compromise. Defendant may endeavor to compromise his tax liability with the IRS and (as appropriate) with the U.S. Department of Justice. Of course, the IRS is not entitled to recover the same taxes twice, and the taxes covered by the restitution order and the IRS

assessment are presumably the same. If a settlement is reached, and an order of this Court is necessary to effectuate such a settlement, the Court will be willing to consider issuing such an order. Otherwise, however, any settlement efforts must be undertaken without the assistance or involvement of the Court.

Accordingly, and for the foregoing reasons, the motion is DENIED.

So Ordered.

/s/ F. Dennis Saylor IV
F. Dennis Saylor IV
United States District Judge

Dated: January 3, 2017